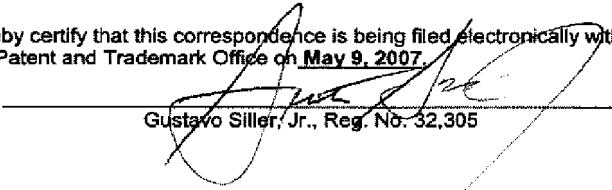


**CERTIFICATE OF ELECTRONIC TRANSMISSION**

I hereby certify that this correspondence is being filed electronically with the  
U.S. Patent and Trademark Office on May 9, 2007.

  
Gustavo Siller, Jr., Reg. No. 32,305

Our Case No. 9281-4620  
(Our Client's Case No. N US02099)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: )  
Kawasaki et al. )  
Serial No.: 10/659,119 ) Examiner: Kevin M. Bernatz  
Filing Date: September 10, 2003 ) Group Art Unit No.: 1773  
For MAGNETIC FILM AND THIN FILM )  
MAGNETIC HEAD USING THIS )  
MAGNETIC FILM )

**AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office action dated February 21, 2007.  
Applicants respectfully request reconsideration of the rejections in view of the  
amendments and remarks presented herein.

Amendments to the Claims begin on page 2.

Remarks begin on page 6.